## Mission Statement

To develop and maintain the highest level of public trust in the management and administration of the public’s money related to the duties and services of the Treasurer-Tax Collector’s Office, acting with the constant recognition that the Treasurer-Tax Collector exists to serve the public.

### OFFICE OF THE TREASURER - TAX COLLECTOR

**APPROPRIATION SUMMARY**

<table>
<thead>
<tr>
<th>Fiscal Year 2018-19</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADMINISTERED BY: TREASURER - TAX COLLECTOR</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>FY 2016-17 Actuals</th>
<th>FY 2017-18 Est / Actual</th>
<th>FY 2018-19 Requested Budget</th>
<th>FY 2018-19 Recommended Budget</th>
<th>YOY % Change</th>
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<tbody>
<tr>
<td>GENERAL FUND</td>
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<td>INTERNAL SERVICE FUND</td>
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<tr>
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<td>5,413,526</td>
<td>3,893,455</td>
<td>3,893,455</td>
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<td>TOTAL ALL FUNDS</td>
<td>9,573,620</td>
<td>10,791,556</td>
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### FUNDED POSITIONS

<table>
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<tr>
<th>Fiscal Year 2018-19</th>
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<tr>
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<tr>
<td>FUNDING POSITIONS</td>
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<tr>
<td>100-10340 Treasurer/Tax Collector</td>
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<tr>
<td>235-02310 Placer mPower AB811</td>
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<td>TOTAL FUNDING POSITIONS</td>
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<td>TOTAL ALLOCATED POSITIONS</td>
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</table>
**Treasurer – Tax Collector**

**10340 - TREASURER – TAX COLLECTOR**
Administration and Financial System

**Purpose:** Provide banking, investment services, and safekeeping of all moneys belonging to the County, school districts, and certain special districts in a manner that maintains the highest level of public trust. The Treasurer also assists the County, school districts, and certain special districts with the issuance and selling of bonds, provides various debt-management and administration services, as well as other financial advisory and consulting services.

To provide for current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County and to provide for the issuance of business licenses and snow chain licenses in the unincorporated area of the County consistent with the highest level of responsiveness and accountability to taxpayers of Placer County.

**FY 2018-19 Highlights:** Workload associated with development financing continues to increase significantly. Additionally, workload associated with project work such as fire service, biomass and other projects has become constant. Resource allocation has yet to be commensurate with additional workload. This budget includes Supplemental Requests for over-hire of Treasurer-Tax Manager, salary savings restoration, and allocations for legal and professional consultants related specifically to land development which is fully reimbursed by developers.

**Proposed Budget Major Adjustment(s):**
- Increase in Professional Services of $138,050 for contracted services for the formation of infrastructure financing districts.
- Increase in Publications and Legal Notices of $125,050, as department is now publishing all defaulted properties.
- Increase in Assessment/Tax Collection Fees revenues of $212,000.

**PBB PROGRAMS – TREASURER-TAX COLLECTOR**

**Tax Collector - Billing, Collections and Controls** - To provide billing, collection, processing, accounting and reporting of all current property tax payments, including secured, unsecured, supplemental, and corrected tax bills. To assist taxpayers with the payment process through direct communication over the phone and at tax counter during regular business hours, as well as through electronic mediums 24/7.

**Program Attributes:** In FY 2016-17: Assisted over 32,000 callers; Processed over 412,000 tax payments totaling over $917 million dollars; Processed over 3,000 refunds totaling over $5.4 million.

**Program Cost:** $2,049,426

**Forced Collections** - To provide for the collection of defaulted secured property taxes through tax-defaulted land sales, payment plans and defaulted unsecured taxes through liens, attachment of other assets, and other available means and the pursuit of collections through bankruptcy court in order to maintain low default levels and make ultimate collection of defaulted taxes in a manner that maximizes recovery of Teeter Plan Revenues, maintains low delinquency levels, and minimizes the number of parcels required to be offered for sale.

**Program Attributes:** In FY 2016-17: Monitored and intervened on approximately 98 active taxpayer bankruptcies; managed over 404 payment plans for taxpayers. Processed 74 properties identified for tax defaulted land sale in FY 2017-18, resulting in 30 redemptions and 27 properties sold at auction.

**Program Cost:** $754,992

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**Jenine Windeshausen, Treasurer – Tax Collector**
Treasurer – Tax Collector

**Business License Administration** - To process applications and coordinate the approval, issuance and renewal of business licenses and snow chain permits with various state and county agencies in order to ensure business regulatory compliance and collect and account for business-license fees to offset business license administration costs.

*Program Attributes:* In FY 2016-17: Processed new business license applications resulting in the issuance of 1,095 new business licenses; Processed renewals for 6,721 business licenses; Processed and issued 52 snow chain installer licenses.

*Program Cost:* $418,018

**Treasurer -**

**Cash Flow** - To monitor, analyze and manage cash flows and timely deposit of money into the Treasury, apportion investment earnings, and to identify funds available for investment by providing centralized banking, independent cash accounting, reporting, safekeeping, and the disbursement of moneys belonging to the County, school districts, and certain special districts in order to ensure availability and accountability of funds.

*Program Attributes:* In FY 2016-17: Received, balanced, and recorded over 17,963 deposit transactions totaling over $2.407 billion; Processed and transmitted 2,343 electronic transfers through the Treasury.

*Program Cost:* $983,320

**Investments** - To generate investment income on money on deposit in the Treasury that is not required for immediate use in a manner that ensures the preservation of capital, while meeting the cash flow needs of depositors, pursuant to investment policies and state laws.

*Program Attributes:* In FY 2016-17: Provided portfolio management and market evaluation for portfolio averaging $1.31 billion; Provided investment analysis and technical support to process approximately 352 investment transactions; Provided investment administration and accounting support to maintain and reconcile approximately 134 investments daily.

*Program Cost:* $542,397

**Bonds & Financial Services**- To provide financial advisory, administrative and management services related to debt and financing needs of the County, school districts and certain special districts. As a member of the County’s Finance Committee and the Bond Screening Committee and Treasurer for schools and special districts, analyze financial needs, make recommendations on financing alternatives, develop and review financial proposals and lead the debt-issuance process, including document review and sale of bonds based upon Board approval.

To provide ongoing debt administration for outstanding school, special district and county bond issues, including billing, current and delinquent collection of special assessments and community facility districts, fund accounting, debt service payments, and responsibilities related to regulatory compliance including arbitrage compliance, continuing disclosure report preparation and distribution and other responsibilities in accordance with Internal Revenue Service, Securities and Exchange Commission, Municipal Securities Rule Making Board, Governmental Accounting Standards Board (GASB), California Debt and Investment Advisory Commission (CDIAC) and other state legal and regulatory requirements.

*Program Attributes:* The Treasury provides bond administration for over 73 outstanding bond issues for the County, school districts and special districts in accordance with various state and federal regulatory requirements, identified above. Bond administration includes: Securities and Exchange Commission annual disclosure requirements, Internal Revenue Service annual arbitrage compliance, Municipal Securities Rule Making Board municipal advisory service requirements, CDIAC reporting, GASB investment valuation and financial statement presentation requirements.

Outstanding bond issues administered by the Treasury in FY 2016-17 include:

- 61 bonds for school districts (54 General Obligation Bonds, six Community Facilities District Bonds, and one Tax Revenue Anticipation Notes).
Six bonds for the County (two 1915 Act Bonds, one Community Facilities District Bond, one Tobacco Securitization, and two Certificates of Participation).

Three bonds for special districts - Tahoe Forest Hospital District General Obligation Bonds.

Two Placer County Redevelopment - Successor Agency Bonds.

One City of Rocklin Successor Agency Revenue Bond.

Program Cost: $984,506
<table>
<thead>
<tr>
<th>Detail by Revenue Category and Expenditure Object</th>
<th>2016-17 Final Actuals</th>
<th>2017-18 Estimated</th>
<th>2018-19 Recommended</th>
<th>2018-19 Adopted by the Board of Supervisors</th>
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<tbody>
<tr>
<td><strong>Revenue</strong></td>
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<tr>
<td>Taxes</td>
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<td>6135 Tax Defaulted Land Sales</td>
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<td>$25,000</td>
<td>$25,000</td>
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<tr>
<td><strong>Total Taxes</strong></td>
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<td>$25,000</td>
<td>$25,000</td>
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<td>Licenses, Permits &amp; Franchises</td>
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<td>6752 Business Licenses</td>
<td>$155,886</td>
<td>$140,000</td>
<td>$150,000</td>
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<tr>
<td><strong>Total Licenses, Permits &amp; Franchises</strong></td>
<td>$155,886</td>
<td>$140,000</td>
<td>$150,000</td>
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<tr>
<td>Fines, Forfeits &amp; Penalties</td>
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<tr>
<td>6863 Penalties &amp; Costs-Delinquent Taxes</td>
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<td><strong>Total Fines, Forfeits &amp; Penalties</strong></td>
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<td>$110,000</td>
<td>$105,000</td>
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<tr>
<td>Rev from Use of Money &amp; Property</td>
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<tr>
<td>6950 Interest</td>
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<td><strong>Total Rev from Use of Money &amp; Property</strong></td>
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<td>$1,952</td>
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<td><strong>Charges for Services</strong></td>
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<td>8095 SB2557-Tax Admin Fee-Districts</td>
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<td>8212 Other General Reimbursement</td>
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<td>8218 Forms and Photocopies</td>
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<td>8269 Planning - At Cost Projects Fees</td>
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<td><strong>Total Charges for Services</strong></td>
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<td>$2,881,632</td>
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<td><strong>Miscellaneous Revenues</strong></td>
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<td>8766 Cash Overage</td>
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<td><strong>Total Miscellaneous Revenues</strong></td>
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<td><strong>Other Financing Sources</strong></td>
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<td>8954 Operating Transfers In</td>
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<td><strong>Total Other Financing Sources</strong></td>
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<td><strong>Total Revenue</strong></td>
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<td>$2,955,976</td>
<td>$3,163,632</td>
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</tbody>
</table>

<p>| Expenditures / Appropriations                    |                      |                  |                     |                                          |
| Salaries &amp; Benefits                             |                      |                  |                     |                                          |
| 1001 Employee Paid Sick Leave                    | $15,041              |                  |                     |                                           |
| 1002 Salaries and Wages                         | $1,984,029           | $2,416,097       | $2,667,650          |                                           |
| 1003 Extra Help                                  | $15,500              |                  | $5,000              |                                           |
| 1005 Overtime &amp; Call Back                       | $3,954               | $8,000           | $5,000              |                                           |
| 1010 Cafeteria Plans (Non-PERS)                  | $72,493              | $90,572          | $95,503             |                                           |
| 1011 Salary Savings                             |                      | (67,035)         | (130,276)           |                                           |
| 1018 Taxable Meal Reimbursements                 | $48                  |                  |                     |                                           |
| 1099 Salaries &amp; Wages Undistributed             |                   (10) |                  |                     |                                           |
| 1300 P.E.R.S.                                   | $553,529             | $685,229         | $811,736            |                                           |
| 1301 F.I.C.A.                                   | $143,696             | $175,696         | $190,277            |                                           |
| 1303 Other Postemployment Benefits (OPEB)       | $133,339             | $156,309         | $166,676            |                                           |
| 1310 Employee Group Ins                         | $261,222             | $358,050         | $393,267            |                                           |
| 1315 Workers Comp Insurance                     | $6,154               | $10,129          | $10,212             |                                           |
| 1320 Retired Employee Grp Ins                   | $140,622             | $149,823         | $160,264            |                                           |
| 1325 401 (k) Employer Match                     | $4,615               | $6,750           | $7,127              |                                           |
| <strong>Total Salaries &amp; Benefits</strong>                   | $3,338,734           | $4,005,120       | $4,382,526          |                                           |
| Services &amp; Supplies                             |                      |                  |                     |                                          |
| 2051 Communication Services - Telephone          | $44,488              | $52,501          | $52,500             |                                           |
| 2052 Communication Services - Mobile Devices    | $1,498               | $2,000           | $2,000              |                                           |
| 2130 Insurance                                  |                   1,725 |                  |                     |                                           |
| 2140 Gen Liability Ins                          | $6,339               | $17,291          | $33,552             |                                           |
| 2220 Maintenance - Equipment                    | $5,386               | $12,271          | $8,215              |                                           |
| 2292 Maintenance - Software                     | $8,045               | $26,143          | $26,812             |                                           |
| 2310 Employee Benefits Systems                  | $39,624              | $40,511          | $49,561             |                                           |
| 2404 Maintenance Services                       | $35,493              | $32,110          | $37,865             |                                           |
| 2406 Maintenance - Janitorial                   | $20,221              | $23,725          | $23,765             |                                           |
| 2415 Campus Services-PCGC                        | $16,432              | $19,806          | $16,036             |                                           |</p>
<table>
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<td>2439 Membership/Dues</td>
<td>4,437</td>
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<td>2481 PC Acquisition</td>
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<td>49,000</td>
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<td>2522 Other Supplies</td>
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<td>2523 Office Supplies &amp; Exp</td>
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<td>2524 Postage</td>
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<td>2555 Prof/Spec Svcs - Purchased</td>
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<td>2570 Media / Video Services</td>
<td>854</td>
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<td>2701 Publications &amp; Legal Notices</td>
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<td>65,900</td>
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<td>2709 Countywide System Charges</td>
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<td>55,794</td>
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<td>2727 Rents &amp; Leases - Bldgs &amp; Impr</td>
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<td>865</td>
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<td>2931 Travel &amp; Transportation</td>
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<td>2941 County Vehicle Mileage</td>
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<tr>
<td>2964 Meals/Food Purchases</td>
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<td>2965 Utilities</td>
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<td>3542 PCTPA Admin Costs</td>
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<td><strong>Total Services &amp; Supplies</strong></td>
<td>$786,804</td>
<td>$1,109,553</td>
<td>$1,319,704</td>
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<td><strong>Other Charges</strong></td>
<td>$244,772</td>
<td>$250,857</td>
<td>$166,635</td>
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<td><strong>Total Other Charges</strong></td>
<td>$244,772</td>
<td>$250,857</td>
<td>$166,635</td>
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<td><strong>Intrafund Transfers Out</strong></td>
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<td><strong>Total Intrafund Transfers Out</strong></td>
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<td><strong>Total Expenditures / Appropriations</strong></td>
<td>$4,381,020</td>
<td>$5,378,030</td>
<td>$5,881,665</td>
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<tr>
<td><strong>Net Cost</strong></td>
<td>$1,400,294</td>
<td>$2,422,054</td>
<td>$2,718,033</td>
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</table>
## County of Placer
### Operation of Enterprise Fund
#### Fiscal Year 2018-19

<table>
<thead>
<tr>
<th>Operating Detail</th>
<th>2016-17 Actual</th>
<th>2017-18 Estimated</th>
<th>2018-19 Recommended</th>
<th>2018-19 Adopted by the Board of Supervisors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>6970 Investment Income</td>
<td>340,636</td>
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<tr>
<td>8100 Assessment/Tax Collection Fees</td>
<td>43,300</td>
<td>44,400</td>
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<tr>
<td>8103 mPower Assessment Fees</td>
<td>(8,511)</td>
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<tr>
<td>8105 Direct Charges/Special Assessments</td>
<td>2,955,652</td>
<td>3,693,979</td>
<td>3,639,934</td>
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<tr>
<td>8142 Recording Fees</td>
<td>29,700</td>
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<tr>
<td>8764 Miscellaneous Revenues</td>
<td>1,002,296</td>
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<tr>
<td>8790 Program Income</td>
<td>225,000</td>
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<tr>
<td><strong>Total Operating Revenues</strong></td>
<td><strong>$ 3,254,663</strong></td>
<td><strong>$ 5,334,911</strong></td>
<td><strong>$ 3,684,334</strong></td>
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<tr>
<td><strong>Operating Expenses</strong></td>
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<tr>
<td>1001 Employee Paid Sick Leave</td>
<td>5,550</td>
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<tr>
<td>1002 Salaries and Wages</td>
<td>1,147,667</td>
<td>282,793</td>
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<td>1003 Extra Help</td>
<td>70,275</td>
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<tr>
<td>1004 Accr Compensated Leave</td>
<td>(13,717)</td>
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<tr>
<td>1005 Overtime &amp; Call Back</td>
<td>10,521</td>
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<tr>
<td>1010 Cafeteria Plans (Non-PERS)</td>
<td>59,047</td>
<td>10,942</td>
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<tr>
<td>1011 Salary Savings</td>
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<td>(60,311)</td>
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<tr>
<td>1018 Taxable Meal Reimbursements</td>
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<tr>
<td>1099 Salaries &amp; Wages Undistributed</td>
<td>10</td>
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<tr>
<td>1300 P.E.R.S.</td>
<td>287,881</td>
<td>75,150</td>
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<td>1301 F.I.C.A.</td>
<td>87,797</td>
<td>21,216</td>
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<td>1303 Other Postemployment Benefits (OPEB)</td>
<td>75,460</td>
<td>16,950</td>
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<tr>
<td>1308 PERS Pension Expense</td>
<td>7,876</td>
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<tr>
<td>1309 OPEB Expense</td>
<td>(156,757)</td>
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<td>1310 Employee Group Ins</td>
<td>179,725</td>
<td>31,846</td>
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<td>1315 Workers Comp Insurance</td>
<td>2,281</td>
<td>1,072</td>
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<tr>
<td>1325 401 (k) Employer Match</td>
<td>1,500</td>
<td>750</td>
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<tr>
<td>2051 Communication Services - Telephone</td>
<td>8,280</td>
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<tr>
<td>2052 Communication Services - Mobile Devices</td>
<td>780</td>
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<tr>
<td>2140 Gen Liability Ins</td>
<td>3,687</td>
<td>6,460</td>
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<td>2310 Employee Benefits Systems</td>
<td>28,294</td>
<td>23,814</td>
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<td>2439 Membership/Dues</td>
<td>4,500</td>
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<tr>
<td>2481 PC Acquisition</td>
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<tr>
<td>2508 Collection Charges</td>
<td>50,000</td>
<td>44,400</td>
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<tr>
<td>2511 Printing</td>
<td>30,000</td>
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<tr>
<td>2523 Office Supplies &amp; Exp</td>
<td>24,000</td>
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<tr>
<td>2524 Postage</td>
<td>500</td>
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<tr>
<td>2555 Prof/Spec Svcs - Purchased</td>
<td>687,960</td>
<td>90,000</td>
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<tr>
<td>2556 Prof/Spec Svcs - County</td>
<td>50,000</td>
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<tr>
<td>2568 MIS - Services</td>
<td>47,373</td>
<td>47,780</td>
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<tr>
<td>2701 Publications &amp; Legal Notices</td>
<td>30,000</td>
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<tr>
<td>2709 Countywide System Charges</td>
<td>30,169</td>
<td>30,867</td>
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<tr>
<td>2710 Rents &amp; Leases - Equipment</td>
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<td>2727 Rents &amp; Leases - Bldgs &amp; Impr</td>
<td>1,008</td>
<td>930</td>
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<td>2838 Special Dept Expense-1099 Reportable</td>
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<td>2840 Special Dept Expense</td>
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<tr>
<td>2844 Training</td>
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<tr>
<td>2931 Travel &amp; Transportation</td>
<td>5,000</td>
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<tr>
<td>2932 Mileage</td>
<td>1,000</td>
<td>2,000</td>
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<tr>
<td>2933 Lodging</td>
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<tr>
<td>2941 County Vehicle Mileage</td>
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<tr>
<td>2964 Meals/Food Purchases</td>
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<tr>
<td>3708 Intangible Assets Depreciation</td>
<td>13,659</td>
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<tr>
<td><strong>Total Operating Expenses</strong></td>
<td><strong>$ 2,076,143</strong></td>
<td><strong>$ 2,994,351</strong></td>
<td><strong>$ 635,439</strong></td>
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<tr>
<td><strong>Operating Income (Loss)</strong></td>
<td><strong>$ 1,178,520</strong></td>
<td><strong>$ 2,340,560</strong></td>
<td><strong>$ 3,048,895</strong></td>
<td><strong>$</strong></td>
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<tr>
<td><strong>Non-Operating Revenue (Expenses)</strong></td>
<td></td>
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<tr>
<td>3395 Contrib to Other Agencies</td>
<td>(109,043)</td>
<td>(95,120)</td>
<td>(152,231)</td>
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<td>3551 Transfer Out A-87 Costs</td>
<td>(95,521)</td>
<td>(95,120)</td>
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<tr>
<td>3826 Bond Interest</td>
<td>(2,390,969)</td>
<td>(2,324,055)</td>
<td>(3,105,785)</td>
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<tr>
<td>3851 Interest</td>
<td>36,873</td>
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</tbody>
</table>

Office of the Treasurer - Tax Collector

FY 2018-19 Proposed Budget
<table>
<thead>
<tr>
<th>Operating Detail</th>
<th>2016-17 Actual</th>
<th>2017-18 Estimated</th>
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<th>2018-19 Adopted by the Board of Supervisors</th>
</tr>
</thead>
<tbody>
<tr>
<td>6950 Interest</td>
<td>32,506</td>
<td>20,000</td>
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<tr>
<td>6970 Investment Income</td>
<td>800,239</td>
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<tr>
<td>Total Non-Operating Revenue (Expenses)</td>
<td>$ (1,725,915)</td>
<td>$ (2,399,175)</td>
<td>$ (3,258,016)</td>
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<tr>
<td>Income Before Capital Contributions and Transfers</td>
<td>$ (547,395)</td>
<td>$ (58,615)</td>
<td>$ (209,121)</td>
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<td>3775 Operating Transfer Out</td>
<td>(623,413)</td>
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<td>8954 Operating Transfers In</td>
<td>623,413</td>
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<tr>
<td>Change in Net Assets</td>
<td>$ (547,395)</td>
<td>$ (58,615)</td>
<td>$ (209,121)</td>
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<tr>
<td>Net Assets - Beginning Balance</td>
<td>(1,013,913)</td>
<td>592,210</td>
<td>533,595</td>
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<tr>
<td>Net Assets - Ending Balance</td>
<td>$ 592,210</td>
<td>$ 533,595</td>
<td>$ 324,474</td>
<td>$</td>
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</table>

Memo: